

CHART OF ACCOUNTS AND EXPENSE CLASSIFICATIONS

UNIFORM SYSTEM OF FINANCIAL RECORDS (USFR)

(Further information may be obtained from the Chart of Accounts in the U.S.F.R. for Arizona School Districts or U.S.F.R. for Arizona Charter Schools)

OBJECT CODE	OBJECT NAME	INSTRUCTION 1000	SUPPORT SERVICES 2100,2200, 2600-2900	SUPPORT SERVICES ADMINISTRATION 2300, 2400, 2500	OPERATION OF NON- INSTRUCTIONAL SERVICES 3000	FACILITIES ACQUISITION & CONSTRUCTION 4000	DEBT SERVICE 5000
6100	Salaries	Teacher/Project Director, Teachers, Coaches, Tutors, Substitute Teachers, P. E. Teachers, Speech Teachers, Teacher's Aides, Reading Specialists	Researchers, Librarians Counselors Audiovisual, Curriculum Consultants, Program Evaluators, Audiologists, Psychologists, Social Workers, Public Relations, Nurses, Attendance Personnel, Record Clerks, Bus Drivers, Maintenance Workers, Security, Data Processing, Speech Pathologists, Staff Trainers, Janitors, Custodians, Printers/Publishers	Superintendent, Principals, Project Directors, Clerical, Purchasers, Personnel, Governing Board, Accounting, Printers/Publishers, Budgeting, Lobbyists Warehousing,	Cooks, Bookstore Staff, Dieticians	School Staff doing in-house construction	
6200	Employee Benefits	Benefits Reimbursement of tuition (teacher)	Benefits	Benefits	Benefits	Benefits	
6300	Purchased Professional Services	Contracted Teachers (Not an employee)	Consultants, Counselors, Therapists, Dentists, Doctors, Staff Trainers, Teacher tuition paid directly	Auditors, Lawyers, Accountants		Architects, Engineers	
6400	Purchased Property Services	Repair and Maintenance Service, Rental of Instruction Equipment, Other Property Services	Utility Services, Cleaning Services, Repair and Maintenance Services, Rentals, Other Property Services	Repair and Maintenance Service, Rental of Equipment and Vehicles, Other Property Services	Repair and Maintenance, Rentals		
6500	Other Purchased Services	Miscellaneous Services, Student Travel, Non-Student Travel, Tuition	Advertising, Non-Student Travel, Student Transportation Services, Printing and Binding, Insurance, Miscellaneous Services	Communications, Telephone and Facsimile Services, Advertising, Travel, Postage, Internet Fees	Bookstore Management, Food Service Management, Travel	Travel	
6600	Supplies	General Supplies, Books ,Textbooks, and Periodicals, Instructional Aids (including software)	General Supplies, Energy, Books, Library Books and Periodicals (including software)	General Supplies, Books and Periodicals (including software)	General Supplies, Energy, Food	General Supplies	
6800	Other Expenses	Dues and Fees, Miscellaneous	Dues and Fees, non-payroll taxes, Judgements, Miscellaneous	Miscellaneous	Miscellaneous	Misc.	Interest

Note 1: School Districts and Charter Schools should use Object Code 6910 to record indirect costs for the total project budget excluding capital expenditures.

Note 2: For Charter Schools, the acquisition of Buildings and Equipment by purchase, construction or lease purchase is coded to an asset account-0180.

School Districts should code the acquisition of Land, Land Improvements, Buildings and Equipment to Object Code 6700 under the proper function code.

Note: Textbooks, library books and instructional aids (including instructional software) that were coded to capital outlay are now coded to supplies. Computers for instructional and non-instructional purposes

and non-instructional software are considered "Property" or "Fixed Assets".